

LIBRARY
BUREAU OF THE CENSUS



HD
9981.4
.U54x
1984
[v.2]
pt.2
c.1

1982

Census of Service Industries

SC82-1-2

INDUSTRY SERIES

Capital Expenditures, Depreciable Assets, and Operating Expenses



The publications
from the 1982 Economic and
Agriculture Censuses are dedicated
to the memory of Shirley Kallek,
Associate Director for Economic Fields.
During her career at the Bureau of the
Census (1955 to 1983), she continually
directed efforts to improve
the timeliness and accuracy of
economic statistics.

1982

Census of Service Industries

SC82-I-2

INDUSTRY SERIES

Capital Expenditures, Depreciable Assets, and Operating Expenses

Issued October 1985



U.S. Department of Commerce
Malcolm Baldrige, Secretary
Clarence J. Brown, Deputy Secretary
Sidney Jones, Under Secretary for
Economic Affairs

BUREAU OF THE CENSUS
John G. Keane,
Director



BUREAU OF THE CENSUS

John G. Keane, Director

Charles A. Waite, Associate Director for
Economic Fields

John H. Berry, Assistant Director for
Economic and Agriculture Censuses

BUSINESS DIVISION

Howard N. Hamilton, Chief

ACKNOWLEDGMENTS—Many persons participated in the various activities of the 1982 Capital Expenditures Survey. Primary direction of the program was performed by Shirley Kallek, Associate Director for Economic Fields (until May 1983), Charles A. Waite, her successor, Michael G. Farrell, Assistant Director for Economic and Agriculture Censuses (until August 1984), and John H. Berry, his successor.

This report was prepared in the Business Division under the general direction of Gerald F. Cranford, Chief (until December 1983), and Howard N. Hamilton, his successor. Bobby E. Russell, Assistant Division Chief for Census Programs, was responsible for overall planning and management of the capital expenditures survey; he also coordinated activities with other divisions.

General supervision for this report was provided by Alvin H. Barten, Chief, Cross Industries Branch (until January 1985), and by Edward D. Walker, his successor. Processing and tabulation procedures and text were developed by Sheldon G. Ziman, assisted by Mark C. Hines and Mary Anne Burke. Computer programs were developed under the general supervision of Howard R. Dennis, Assistant Division Chief for Data Processing. William C. Wester, Chief, Census Programming Branch, assisted by Steven G. McCraith, Jane M. Jaworski, and Dennis P. Kelly, was primarily responsible for planning and implementing the computer programs. Sample design and estimation methodology were under the direction of Nash J. Monsour, Assistant Division Chief for Research and Methodology (until September 1984), and Joseph K. Garrett, his successor, with primary staff assistance by Carol S. Veum and Abbe Rubin. Coleta Hatfield, Data Preparation Division, provided valuable assistance in questionnaire review, problem resolution, and processing control. Dorothy J. Reynolds and James Aanestad, Assistant Division Chiefs for Current Programs, provided valuable assistance in coordinating the current survey interface.

Planning, design, review, and composition of report forms were performed in the Administrative Services Division, Robert L. Kirkland, Chief.

Publication planning, design, editorial review, composition, and printing procurement were performed in the Publication Services Division, Raymond J. Koski, Chief.

The overall planning and review of the census operations was performed by the staff of the office of the Assistant Director for Economic and Agriculture Censuses.

Special acknowledgment is also due the many businesses whose cooperation has contributed to the publication of these data.

Library of Congress Cataloging in Publication Data

Census of service industries (1982)

1982 census of service industries

Supt. of Doc. no.: C 3.257/3: SC82-I-

Contents: [1] Geographic area series — [2] Industry series.

1. Service industries—United States—Statistics.

I. United States. Bureau of the Census. II. Title.

HD9981.4.C46 1984 338.4'7'000973 83-600218

For sale by Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402.

If you have any questions concerning the statistics in this report, call (301) 763-5862.

INTRODUCTION

ECONOMIC CENSUSES OVER TIME

The early beginnings of America's industrial output were first measured in the United States in the 1810 Decennial Census and again in 1820, when questions on manufacturing were included with those for population. Beginning with the 1840 Decennial Census, there were enumerations of manufactures and mineral industries at 10-year intervals up to and including the year 1900 for manufactures and 1940 for mineral industries. The latter census was again taken for 1954, 1958, 1963, and 1967.

Because of the increasing dominance of manufacturing in the early 20th century, Congress directed that quinquennial censuses of manufactures be taken beginning in 1905. However, from 1919 through 1939, these censuses were conducted every 2 years. The need for war-related current surveys in the early 1940's postponed the next census of manufactures until 1948 (for 1947). That census was again taken for 1954, 1958, 1963, and 1967.

Retail and wholesale trade data were first collected in 1930, and in 1933 information on selected service industries was added to the data-collection operation. These business censuses, as they were called, were again taken for 1935, 1939 (as part of the 1940 decennial program), 1948, 1954, 1958, 1963, and 1967.

Information on construction industries was first obtained in 1930 and again for 1935 and 1939. Data for the full spectrum of construction industries were not gathered again until 1968 (for 1967).

The need for transportation data to supplement information available from existing governmental or private sources was recognized by Congress in the late 1950's and early 1960's. The census of transportation (consisting of several surveys) was first taken for 1963 and again for 1967.

Since 1967, all of the above censuses have been taken quinquennially as part of the Census Bureau's economic census program. (For the 1977 censuses, the coverage of the service industries was broadened from "selected services" to all services, except religious organizations and private households. A total of 41 additional four-digit standard industrial classifications¹ (SIC's) in 7 SIC major groups was added to the scope of the census. While most of the industries included for the first time for 1977 were covered again for 1982, some were not, i.e., hospitals; elementary and secondary schools; colleges, universities, and professional schools; junior colleges and technical institutes; labor unions and similar labor organizations; and political organizations.)

¹Standard Industrial Classification Manual: 1972. For sale by Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402. Stock No. 041-001-00066-6. 1977 Supplement. Stock No. 003-005-00176-0.

The first manufacturing census for an outlying area was conducted in Puerto Rico for the year 1909. Thereafter, with the exception of 1929, a census was taken at 10-year intervals through 1949. The first censuses of retail trade, wholesale trade, and selected service industries in Puerto Rico were conducted for 1939. These censuses also were taken for the years 1949, 1954, 1958, 1963, and 1967. A census of construction industries was first introduced in Puerto Rico for 1967. These censuses of Puerto Rico have been taken since then for the years 1972, 1977, and 1982.

Censuses of manufactures, retail trade, wholesale trade, and selected service industries were conducted in Guam and the Virgin Islands of the United States for 1958, 1963, 1967, 1972, 1977, and 1982. Censuses of mineral industries were taken in the Virgin Islands of the United States for the years 1958, 1963, and 1967 but not since that time. A census of construction industries was also undertaken in these areas for 1972, 1977, and 1982.

Retail trade, wholesale trade, selected service industries, manufacturing, and construction industries were canvassed for the first time in the Northern Mariana Islands in 1983 (for 1982).

For 1982, the economic censuses and agriculture censuses were conducted concurrently.

USES OF THE ECONOMIC CENSUSES

The economic censuses are the major source for facts about the structure and functioning of the Nation's economy and provide essential information for government, business, industry, and the general public. They provide an important part of the framework for such composite measures as the gross national product, input-output measures, indexes of industrial production, and indexes measuring productivity and price levels. Information from the censuses is used to establish sampling frames and as benchmarks for current surveys of business activity, which are essential for measuring short-term economic conditions.

State and local governments use census data to assess business activities within their jurisdictions. The private sector uses the data to forecast general economic conditions; analyze sales performance; lay out sales territories; allocate funds for advertising; decide on locations for new plants, warehouses, or stores; and measure potential markets in terms of size, geographic areas, kinds of business, and kinds of products made or sold.

Following every census, thousands of businesses and other users purchase reports. Likewise, census facts are widely disseminated by trade associations, business journals, and newspapers. Volumes containing census statistics are available in most major public and college libraries. All 1982 data are available on microfiche from the U.S. Government Printing Office and most data on

computer tape from the Census Bureau. Finally, the more than 50 State Data Centers also are suppliers of economic census statistics.

AUTHORITY AND SCOPE OF THE ECONOMIC CENSUSES

The economic censuses are required by law under title 13 of the United States Code, sections 131, 191, and 224, which directs that they be taken at 5-year intervals for the years ending in 2 and 7. The 1982 Economic Censuses covered manufacturing, mining, construction industries, retail trade, wholesale trade, service industries, and selected transportation activities. Special programs also cover minority-owned and women-owned businesses. The next economic censuses are scheduled to be taken in 1988 for the year 1987.

CAPITAL EXPENDITURES SURVEY

This report, which was prepared in connection with the 1982 Census of Service Industries, provides data on selected characteristics of service industry firms, including capital expenditures, depreciable assets, and operating expenses. Similar data were published in the 1977 Survey of Selected Service Industries. This report represents only establishments with payroll (see appendix A, Comparability of the 1977 and 1982 Surveys).

Data in this report are based on information collected from a probability sample of service firms used to produce monthly national estimates of receipts published in the Monthly Selected Services Receipts report (discontinued). A description of the survey methodology, estimating procedures, and concepts is presented in appendix A.

The 1982 statistics are summarized by kind-of-business classification based on the 1972 Standard Industrial Classification (SIC) Manual.¹ The major SIC categories included in this report are: Hotels, motels, tourist courts, camps, and trailing parks (SIC 701, 703); Personal services (SIC 72); Business services (SIC 73); Automotive repair, services, and garages (SIC 75); Miscellaneous repair services (SIC 76); Motion pictures (SIC 78); Amusement and recreation services (SIC 79); Health services, except hospitals (SIC 80, except 806); and Legal services (SIC 81). The statistics presented in this report represent firms subject to, as well as those exempt from, Federal income tax.

A description of each kind of business represented by data shown in this report is included in appendix A.

¹Standard Industrial Classification Manual: 1972. For sale by Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402. Stock No. 041-001-00066-6. 1977 Supplement, Stock No. 003-005-00176-0.

DOLLAR VALUES

All dollar values presented in this report are expressed in current dollars, i.e., 1982 data are expressed in 1982 dollars.

SPECIAL TABULATIONS AND UNPUBLISHED DATA

Special tabulations of data collected in the 1982 Capital Expenditures Survey may be obtained, depending on availability of time and personnel, on computer tape or in tabular form. The data will be in summary form and subject to rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies).

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief, Business Division, Bureau of the Census, Washington, D.C. 20233.

To discuss a special tabulation before submitting specifications, call 301-763-5282.

Some estimates have not been published in this report because their sampling variability or imputation is so high as to make them potentially misleading. Some unpublished data can be derived directly from this report by subtracting appropriate published data from their respective totals. However, the figures obtained by such subtraction would be subject to high sampling variability described above for unpublished kinds of business, and their use would be subject to the same hazards. Unpublished data may be obtained upon request from the Chief, Business Division, Bureau of the Census, Washington, D.C. 20233.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used in this publication.

- * Measure of sampling variability not shown since estimated data not published.
- Represents zero.
- (S) Withheld because estimate did not meet publication standards on the basis of either imputation rate, associated standard error, or consistency review.
- (V) Less than .05 percent.
- (M) Less than \$1 million.
- n.e.c. Not elsewhere classified.
- pt. Part.
- SIC Standard Industrial Classification.

Users' Guide for Locating Statistics in This Report by Table Number

Information shown in tables	Table					
	1	2	3	4	5	6
Receipts	X		X		X	
Gross value of depreciable assets at end of 1982	X	X			X	
Buildings and structures		X				
Machinery and equipment		X				
Gross value of depreciable assets at end of 1981		X			X	
Buildings and structures		X				
Machinery and equipment		X				
Capital expenditures (other than land)	X	X			X	
New buildings and structures		X				
New machinery and equipment		X				
Used structures, machinery, and equipment		X				
Annual payroll	X		X			
Employer costs for fringe benefits			X			
Legally required expenditures			X			
Voluntary expenditures			X			
Taxes and license fees				X		
Depreciation charges		X				
Buildings and structures		X				
Machinery and equipment		X				
Lease and rental payments		X		X		
Buildings and structures		X		X		
Machinery and equipment		X		X		
Purchased electricity				X		
Purchased fuels				X		
Communication services				X		
Office supplies				X		
Repairs				X		
Buildings and structures				X		
Machinery and equipment				X		
Total operating expenses	X			X	X	
Estimated relative standard errors						X

Users' Guide for Locating Statistics in the 1982 Census of Service Industries Reports

Report and geographic area	Information shown in reports by kind of business or industry category									
	Number of establishments	Receipts/Revenue (\$1,000)	Payroll (\$1,000)	Number of employees	Selected ratios	Receipts size and employment size of establishments and firms	Concentration ratio of largest firms	Single units and multi-units	Legal form of organization	Selected topics
GEOGRAPHIC AREA SERIES										
United States	X	X	X	X	X					
State	X	X	X	X	X					
SCSA	X	X	X	X						
SMSA	X	X	X	X						
County	X	X	X	X						
Place	X	X	X	X						
ESTABLISHMENT AND FIRM SIZE (INCLUDING LEGAL FORM OF ORGANIZATION)										
United States	X	X	X	X		X	X	X	X	
CAPITAL EXPENDITURES, DEPRECIABLE ASSETS, AND OPERATING EXPENSES										
United States		X	X						X	X
HOTELS, MOTELS, AND OTHER LODGING PLACES										
United States	X	X	X	X						X
State	X	X	X	X						
SMSA	X	X								X
MOTION PICTURE INDUSTRY										
United States	X	X	X	X						X
State	X	X	X	X						
SMSA	X	X								X
MISCELLANEOUS SUBJECTS										
United States	X	X	X	X						X
State	X	X	X	X						X
SMSA	X	X	X	X						X

Capital Expenditures, Depreciable Assets, and Operating Expenses

CONTENTS

[Page numbers listed here omit the prefix that
appears as part of the number of each page]

	Page
Introduction	III
Users' Guide for Locating Statistics in This Report by Table Number	V
Users' Guide for Locating Statistics in the 1982 Census of Services Industries	VI
Summary of Findings	3

TABLES

1. General Statistics: 1982	4
2. Detailed Gross Value of Depreciable Assets, Capital Expenditures, Depreciation Charges, and Lease and Rental Payments, by Major Kind of Business: 1982	4
3. Receipts, Annual Payroll, and Employer Costs for Fringe Benefits, by Major Kind of Business: 1982	5
4. Selected Operating Expenses by Major Kind of Business: 1982	5
5. Gross Value of Depreciable Assets, Capital Expenditures, Receipts, and Total Operating Expenses of Corporations, by Major Kind of Business: 1982	6
6. Estimated Relative Standard Error for Estimates of Capital Expenditures, Depreciable Assets, Annual Payroll, Employer Costs for Fringe Benefits, Depreciation Charges, and Lease and Rental Payments, by Major Kind of Business: 1982	6

APPENDIXES

A. General Explanation	A-1
B. Report Form	B-1

Publication Program	Inside back cover
-------------------------------	-------------------

SUMMARY OF FINDINGS

Total receipts in 1982 for establishments with payroll in the selected service industries presented in this report amounted to \$389.2 billion. Comparisons to 1977 data for individual kinds of business can be made using the Census of Service Industries, Geographic Area Series—United States Summary reports for the two years. Capital expenditures, depreciable assets, and operating expenses for service industries are summarized below.

CAPITAL EXPENDITURES

Total capital expenditures for depreciable assets of the selected service industries amounted to \$28.0 billion in 1982. Expenditures of \$25.9 billion for new facilities, structures, and equipment in 1982 accounted for 92.6 percent of the total. Of total new expenditures, new equipment amounted to \$17.3 billion and \$8.6 billion were expended for new structures.

Kinds of business reporting the largest capital expenditures in 1982 included business services, with \$8.0 billion; hotels, motels, tourist courts, camps, and trailering parks, \$5.5 billion; automotive repair, services, and garages, \$4.6 billion; and health services, except hospitals, \$3.9 billion.

DEPRECIABLE ASSETS

The gross (acquisition) value of depreciable assets of the selected service industries amounted to \$147.9 billion at the end of 1981. After adding capital expenditures and deducting assets sold, retired, scrapped and destroyed, the year 1982 ended with the gross value of depreciable assets amounting to \$168.5 billion, representing a 14.0 percent annual increase.

The kinds of business representing the highest values of depreciable assets at the end of 1982 were hotels, motels, tourist courts, camps, and trailering parks, with \$41.0 billion; business services, \$39.5 billion; and health services, except hospitals, \$28.7 billion.

OPERATING EXPENSES

Total operating expenses of the selected service industries amounted to \$298.3 billion in 1982. The following summarizes the findings for specific types of operating expenses.

Supplemental labor costs (employer costs for fringe benefits)—Total supplemental labor costs for the selected service industries amounted to \$25.1 billion in 1982. Legally required supplemental labor costs, such as employers' social security contributions, unemployment tax, workers' compensation insurance, and State disability insurance programs, amounted to \$12.0 billion, or 47.7 percent of the total. Voluntary labor costs, such as insurance premiums on hospital and medical plans, pension

plans, and stock purchase plans, amounted to \$13.1 billion, or 52.3 percent of total supplemental labor costs.

Supplemental labor costs as a percent of annual payroll varied by kind of business. The lowest were 13.6 percent for personal services and 14.8 percent for automotive repair, services, and garages. The highest were 19.7 percent for health services, except hospitals; 18.9 percent for hotels, motels, tourist courts, camps, and trailering parks; and 18.4 percent for miscellaneous repair services.

Depreciation charges—Depreciation and amortization charges against depreciable assets totaled \$16.3 billion in 1982. Buildings and structures accounted for \$3.7 billion, or 22.7 percent of the total, while machinery and equipment amounted to the remaining \$12.6 billion, or 77.3 percent.

Lease and rental payments—Lease and rental payments in 1982 were \$17.1 billion for the selected service industries, representing 5.7 percent of total operating expenses. Of these payments, \$13.1 billion were for buildings and other structures, and \$4.0 billion were for machinery and equipment.

Legal services reported the largest ratio of lease and rental payments to total operating expenses, 9.1 percent. In contrast, hotels, motels, tourist courts, camps, and trailering parks yielded the smallest proportion of lease and rental payments, 4.1 percent of total operating expenses.

Utilities—Communication services purchased by selected service industries amounted to \$5.6 billion, while purchased electricity totaled \$4.4 billion, and fuels amounted to \$2.1 billion. As a percent of total operating expenses, these utilities represented 1.9 percent, 1.5 percent, and .7 percent, respectively.

The kinds of business which had the greatest proportion of electricity expense were hotels, motels, tourist courts, camps, and trailering parks, with 4.8 percent of total operating expenses, and amusement and recreation services, 3.0 percent. The leaders in purchased communication services were legal services, 2.7 percent, and business services, 2.6 percent.

Other operating expenses—Other operating expenses of the selected service industries in 1982 included \$5.2 billion for office supplies, stationery, and postage; \$5.0 billion for advertising; and \$5.2 billion for noncapitalized repairs to buildings, machinery and equipment.

The leading service industry in proportion of expenses for office supplies was legal services, with 3.4 percent of operating expenses. The advertising leader was the motion picture industry, with 12.2 percent. The hotel industry had the largest proportion of repairs, 3.6 percent of operating expenses.

Table 1. General Statistics: 1982

[Dollar amounts are in millions. Data are shown only for establishments with payroll. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business or operation	Receipts ¹	Operating expenses	Annual payroll ²	Gross value of depreciable assets at end of 1982	Capital expenditures (other than land)
	Selected services -----	389 170	298 266	145 797	168 525	27 959
701, 3	Hotels, motels, tourist courts, camps, and tramping parks -----	33 221	26 831	9 490	41 022	5 467
72	Personal services -----	22 980	17 419	7 760	9 354	1 330
73	Business services -----	109 470	89 814	47 282	39 511	7 979
75	Automotive repair, services, and garages -----	30 695	18 958	6 874	(S)	4 630
76	Miscellaneous repair services -----	14 133	8 541	4 288	3 647	550
78, 79	Amusement and recreation services, including motion pictures -----	37 411	27 456	10 025	22 050	2 852
78	Motion pictures -----	13 693	8 046	2 652	(S)	621
79	Amusement and recreation services -----	23 719	19 411	7 373	18 336	2 230
80, ex. 806	Health services, except hospitals -----	106 492	85 937	47 533	28 654	3 871
81	Legal services -----	34 768	23 310	12 544	5 317	1 280

Note: Detail may not add to higher levels due to rounding.

¹See appendix A for description of components of receipts.

²Payroll data are not the same as in other reports from the 1982 Census of Service Industries due to their sample basis and inclusion of auxiliaries.

Table 2. Detailed Gross Value of Depreciable Assets, Capital Expenditures, Depreciation Charges, and Lease and Rental Payments, by Major Kind of Business: 1982

[Dollar amounts are in millions. Data are shown only for establishments with payroll. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business or operation	Gross value of depreciable assets at end of 1982			Gross value of depreciable assets at end of 1981			Capital expenditures (other than land)				
		Total	Buildings and structures	Machinery and equipment	Total	Buildings and structures	Machinery and equipment	Total	New capital expenditures			Used structures, machinery, and equipment
									Total	Buildings and structures	Machinery and equipment	
	Selected services -----	168 525	73 108	95 417	147 853	64 877	82 976	27 959	25 889	8 604	17 285	2 070
701, 3	Hotels, motels, tourist courts, camps, and tramping parks -----	41 022	30 950	10 072	36 689	27 994	8 694	5 467	4 792	3 387	1 405	(S)
72	Personal services -----	9 354	3 126	6 228	8 366	2 850	5 516	1 330	1 166	253	913	(S)
73	Business services -----	39 511	8 113	31 399	33 280	6 509	26 772	7 979	7 226	1 568	5 658	(S)
75	Automotive repair, services, and garages -----	(S)	(S)	(S)	(S)	(S)	(S)	4 630	4 474	240	4 234	(S)
76	Miscellaneous repair services -----	3 647	974	2 673	3 234	915	2 319	550	495	81	414	(S)
78, 79	Amusement and recreation services, including motion pictures -----	22 050	11 135	10 915	19 637	9 996	9 641	2 852	2 780	1 281	1 498	72
78	Motion pictures -----	(S)	(S)	(S)	(S)	(S)	(S)	621	590	197	392	(S)
79	Amusement and recreation services -----	18 336	9 552	8 784	16 427	8 564	7 863	2 230	2 190	1 084	1 106	40
80, ex. 806	Health services, except hospitals -----	28 654	14 539	14 115	24 991	12 880	12 111	3 871	3 711	(S)	2 333	(S)
81	Legal services -----	5 317	1 386	3 931	4 191	1 049	3 142	1 280	1 246	416	829	(S)

SIC code	Kind of business or operation	Other acquisitions	Deductions from depreciable assets	Depreciation charges in 1982			Lease and rental payments		
				Total	Buildings and structures	Machinery and equipment	Total	Buildings and structures	Machinery and equipment
	Selected services -----	869	8 156	16 264	3 687	12 577	17 099	13 110	3 989
701, 3	Hotels, motels, tourist courts, camps, and tramping parks -----	(S)	1 231	2 633	1 482	1 151	1 104	878	226
72	Personal services -----	(S)	389	951	185	766	1 181	1 084	96
73	Business services -----	(S)	1 894	4 602	489	4 112	4 926	2 723	2 203
75	Automotive repair, services, and garages -----	(S)	(S)	(S)	164	(S)	1 157	961	(S)
76	Miscellaneous repair services -----	(S)	(S)	388	59	329	423	328	(S)
78, 79	Amusement and recreation services, including motion pictures -----	(S)	474	1 650	471	1 179	1 695	1 459	237
78	Motion pictures -----	(S)	(S)	337	92	246	382	313	69
79	Amusement and recreation services -----	(S)	350	1 313	380	933	1 313	1 145	168
80, ex. 806	Health services, except hospitals -----	(S)	683	2 517	679	1 838	4 489	3 863	627
81	Legal services -----	(S)	(S)	(S)	(S)	(S)	2 123	1 815	308

Note: Detail may not add to higher levels due to rounding.

Table 3. Receipts, Annual Payroll, and Employer Costs for Fringe Benefits, by Major Kind of Business: 1982

[Dollar amounts are in millions. Data are shown only for establishments with payroll. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business or operation	Receipts ¹	Annual payroll ²	Employer costs for fringe benefits			Annual payroll as percent of receipts	Employer costs for fringe benefits as percent of annual payroll
				Total	Legally required expenditures	Voluntary expenditures		
	Selected services	389 170	145 797	25 139	11 991	13 148	37.5	17.2
701, 3	Hotels, motels, tourist courts, camps, and trailing parks	33 221	9 490	1 790	1 014	776	28.6	18.9
72	Personal services	22 980	7 760	1 056	720	336	33.8	13.6
73	Business services	109 470	47 282	7 523	3 976	3 547	43.2	15.9
75	Automotive repair, services, and garages	30 695	6 874	1 018	699	318	22.4	14.8
76	Miscellaneous repair services	14 133	4 288	789	434	354	30.3	18.4
78, 79	Amusement and recreation services, including motion pictures	37 411	10 025	1 675	945	730	26.8	16.7
78	Motion pictures	13 693	2 652	441	202	239	19.4	16.6
79	Amusement and recreation services	23 719	7 373	1 234	743	491	31.1	16.7
80, ex. 806	Health services, except hospitals	106 492	47 533	9 344	3 366	5 978	44.6	19.7
81	Legal services	34 768	12 544	1 944	(S)	(S)	36.1	15.5

Note: Detail may not add to higher levels due to rounding.

¹See appendix A for description of components of receipts.

²Payroll data are not the same as in other reports from the 1982 Census of Service Industries due to their sample basis and inclusion of auxiliaries.

Table 4. Selected Operating Expenses by Major Kind of Business: 1982

[Dollar amounts are in millions. Data are shown only for establishments with payroll. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business or operation	Total operating expenses ¹	Purchased electricity		Purchased fuels		Communication services		Office supplies		Advertising services	
			Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
	Selected services	298 266	4 427	1.5	2 092	.7	5 615	1.9	5 155	1.7	5 038	1.7
701, 3	Hotels, motels, tourist courts, camps, and trailing parks	26 831	1 294	4.8	494	1.8	569	2.1	272	1.0	761	2.8
72	Personal services	17 419	485	2.8	399	2.3	261	1.5	224	1.3	514	3.0
73	Business services	89 814	692	.8	272	.3	2 351	2.6	1 682	1.9	1 406	1.6
75	Automotive repair, services, and garages	18 958	274	1.4	(S)	(S)	258	1.4	165	.9	346	1.8
76	Miscellaneous repair services	8 541	117	1.4	86	1.0	171	2.0	102	1.2	131	1.5
78, 79	Amusement and recreation services, including motion pictures	27 456	686	2.5	192	.7	313	1.1	329	1.2	1 585	5.8
78	Motion pictures	8 046	106	1.3	32	.4	98	1.2	90	1.1	979	12.2
79	Amusement and recreation services	19 411	580	3.0	159	.8	215	1.1	239	1.2	606	3.1
80, ex. 806	Health services, except hospitals	85 937	782	.9	381	.4	1 066	1.2	1 599	1.9	244	.3
81	Legal services	23 310	99	.4	31	.1	627	2.7	780	3.4	50	.2

SIC code	Kind of business or operation	Taxes paid (property, etc.)		Lease and rental payments				Purchased repair services			
		Amount	Percent	Total		Buildings and structures	Machinery and equipment	Total		Buildings and structures	Machinery and equipment
				Amount	Percent			Amount	Percent		
	Selected services	3 334	1.1	17 099	5.7	13 110	3 989	5 158	1.7	1 635	3 523
701, 3	Hotels, motels, tourist courts, camps, and trailing parks	987	3.7	1 104	4.1	878	226	960	3.6	583	378
72	Personal services	155	.9	1 181	6.8	1 084	96	393	2.3	134	259
73	Business services	568	.6	4 926	5.5	2 723	2 203	1 575	1.8	218	1 358
75	Automotive repair, services, and garages	(S)	(S)	1 157	6.1	961	(S)	(S)	(S)	76	(S)
76	Miscellaneous repair services	(S)	(S)	423	5.0	328	(S)	149	1.7	35	114
78, 79	Amusement and recreation services, including motion pictures	582	2.1	1 695	6.2	1 459	237	636	2.3	275	362
78	Motion pictures	65	.8	382	4.8	313	69	93	1.2	43	49
79	Amusement and recreation services	517	2.7	1 313	6.8	1 145	168	544	2.8	231	312
80, ex. 806	Health services, except hospitals	564	.7	4 489	5.2	3 863	627	649	.8	274	375
81	Legal services	133	.6	2 123	9.1	1 815	308	195	.8	41	154

Note: Detail may not add to higher levels due to rounding.

¹Includes payroll, employer costs for fringe benefits, depreciation charges, and other expenses not shown separately in this table.

Table 5. Gross Value of Depreciable Assets, Capital Expenditures, Receipts, and Total Operating Expenses of Corporations, by Major Kind of Business: 1982

[Dollar amounts are in millions. Data are shown only for establishments with payroll. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business or operation	Gross value of depreciable assets at—		Capital expenditures (other than land)	Receipts ¹	Operating expenses
		End of 1982	End of 1981			
	Selected services -----	130 663	114 721	22 243	302 168	243 925
701, 3	Hotels, motels, tourist courts, camps, and trailering parks -----	25 846	23 355	3 304	24 285	19 866
72	Personal services -----	6 839	6 089	1 010	16 026	12 753
73	Business services -----	36 338	30 676	7 355	101 598	84 038
75	Automotive repair, services, and garages -----	16 961	15 658	4 381	22 865	15 625
76	Miscellaneous repair services -----	2 801	2 496	376	11 191	6 901
78, 79	Amusement and recreation services, including motion pictures -----	19 511	17 317	2 608	32 744	23 796
78	Motion pictures -----	3 250	2 812	538	12 765	6 989
79	Amusement and recreation services -----	16 261	14 506	2 070	19 979	16 807
80, ex. 806	Health services, except hospitals -----	20 779	17 843	2 878	80 891	70 276
81	Legal services -----	1 587	1 287	330	12 567	10 671

Note: Detail may not add to higher levels due to rounding.

¹See appendix A for description of components of receipts.

Table 6. Estimated Relative Standard Error for Estimates of Capital Expenditures, Depreciable Assets, Annual Payroll, Employer Costs for Fringe Benefits, Depreciation Charges, and Lease and Rental Payments, by Major Kind of Business: 1982

[Coefficient of variation in percent. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business or operation	Capital expenditures (other than land)		Gross value of depreciable assets at—		Annual payroll	Employer costs for fringe benefits		Depreciation charges		Lease and rental payments	
		Total	New	End of 1982	End of 1981		Legally required	Voluntary	Buildings and structures	Machinery and equipment	Buildings and structures	Machinery and equipment
	Selected services -----	3.5	3.4	1.5	1.5	.7	.9	1.4	2.4	1.7	1.6	2.6
701, 3	Hotels, motels, tourist courts, camps, and trailering parks -----	12.7	13.7	3.1	2.8	1.5	1.8	3.1	3.7	5.6	3.5	3.2
72	Personal services -----	6.5	6.5	2.2	2.2	1.3	1.7	4.2	8.2	3.8	3.6	8.5
73	Business services -----	6.8	5.4	3.3	3.3	1.3	1.7	2.0	5.6	4.1	2.7	4.1
75	Automotive repair, services, and garages -----	2.6	2.6	(*)	(*)	3.0	4.5	5.5	5.7	(*)	3.9	(*)
76	Miscellaneous repair services -----	9.6	9.4	5.1	4.9	2.6	3.0	5.0	8.4	7.8	6.3	(*)
78, 79	Amusement and recreation services, including motion pictures -----	5.0	5.1	5.0	5.4	1.9	2.7	4.7	5.0	6.5	8.8	7.7
78	Motion pictures -----	10.1	10.1	(*)	(*)	3.0	3.3	10.7	5.8	8.5	5.0	6.9
79	Amusement and recreation services -----	5.7	5.9	5.9	6.4	2.4	3.4	4.6	6.0	7.8	11.2	10.5
80, ex. 806	Health services, except hospitals ----	9.5	9.9	4.2	4.3	1.1	1.8	2.5	8.2	3.0	2.9	5.4
81	Legal services -----	4.7	4.2	2.9	3.3	2.8	(*)	(*)	(*)	(*)	3.3	6.6

APPENDIX A.

General Explanation

SAMPLE DESIGN

The 1982 Capital Expenditures Survey sample consists of all sampling units with payroll tabulated in the production of annual estimates of service receipts published in the Current Business Report Series BS, 1982 Service Annual Survey. The sampling procedures as it was carried out for the 1982 Service Annual Survey (which includes units without payroll) is described below. Those units with payroll were then used as the sample for the 1982 Capital Expenditures Survey.

The annual sample consists of a list component and an area component. (Note that for SIC's 73, 80, and 81 there was no area sample.) The list component is comprised of a fixed panel of large businesses, most of which were selected with certainty (i.e., probability of selection = 1.0), and three rotating panels of smaller businesses. The area component consists of 12 panels of land segments.

The list sample component—The list sample component originally was drawn from the Standard Statistical Establishment List (SSEL) as updated to December 31, 1979. The initial SSEL consisted of two lists. One list was composed of all Employer Identification (EI) numbers issued by the Internal Revenue Service (IRS) with reported payroll in at least one quarter of 1979. The second list consisted of all establishments of known multiestablishment companies as of December 31, 1979. These lists contained information on receipts, payroll, employment, name and address, kind-of-business classification, etc.

Before the availability of the 1979 SSEL, a study of the universe of service businesses was carried out using files from the 1977 Census of Service Industries. This study determined the stratification of the sampling units based on 1977 receipts and kind of business. It also determined the optimal allocation of the sample necessary to meet specified variance objectives for receipts estimates for different kind-of-business groups. The primary stratum boundary decided in the study was the certainty cutoff to be used for each kind of business. The cutoff was particularly important since it also decided the type of sampling unit.

Sampling units for the list sample component consisted of both companies and EI numbers. To be eligible for the initial list component, an EI had to be active; i.e., had payroll in 1979 and was on the latest available IRS mailing list for Federal Insurance Contributions Act (FICA) taxpayers. If a known company had total service receipts (on a 1977 basis) above the cutoff for its major kind of business, the company was selected into the sample with certainty. The company, which could consist of one or more EI's was then the sampling unit; therefore, any new service establishments that the company might acquire,

even if under new or different EI numbers, were in the sample with certainty.

All service companies below the certainty cutoff as well as all single establishment service companies were treated on an EI basis; that is, the EI number was the sampling unit. The EI numbers were then stratified according to their major kind of business and their estimated receipts (on a 1977 basis). Within each stratum, a simple random sample of EI's was selected. The sampling rates for these EI numbers varied between 1 in 3 and 1 in 1,000. Three such samples of EI numbers, called panels, were drawn. Since all three panels were canvassed in the service annual survey sample, the sampling rates varied between 1 in 1 and 1 in 333.

For all EI "births" after the initial selection, a two-phase selection procedure was used. EI "births," as used here, are new EI numbers recently assigned by the Social Security Administration (SSA) and currently on the IRS mailing list for FICA taxpayers. In the first phase, "births" were stratified by kind of business and size (expected employment or quarterly payroll). A relatively large sample was drawn and canvassed for a more reliable measure of size (sales in 2 recent months) and a more detailed kind-of-business code, if needed.

Using this more reliable information, the cases selected in the first phase were restratified and the final sample drawn with probability-proportional-to-size sampling with overall probabilities equivalent to those used in drawing the initial sample from the 1979 SSEL. Because of the lag in reporting "births" to the IRS and the SSA and the time needed to accomplish the two-phase birth-selection procedure carried out quarterly, "births" were actually added to the sample about 12 or 18 months after they began operation. During this period, they were represented by the area sample.

The area sample component (for all SIC's except 73, 80, 81)—The area sample component is a multistage sample. In the first stage, 10 primary sampling units (single counties or small groups of contiguous counties) were selected with certainty and 48 were drawn with probability proportional to size (population). Each selected primary sampling unit (PSU) was then subdivided into small land segments containing, at the time of selection, an average of about four service stores each. Twelve subsamples of these land segments were drawn in each PSU at an overall rate of 1 in 1,000 (1 in 2,000 or 1 in 3,000 in the smallest PSU's). Each of these 12 panels include approximately 420 land segments.

In the Service Annual Survey sample, three area sample panels are used. This reduces the overall sampling rate to 1 in 333 (1 in 667 or 1 in 1,000 in the smallest PSU's).

All service establishments in these selected land segments are canvassed. Sufficient information (mainly

concerning the EI number) is obtained to determine whether the business has had a chance of selection in the list sample component. If it has no EI number or its EI number fails to match either the list component universe or the current FICA mailing list, it is tabulated in the area sample. The area sample used in the Service Annual Survey thus includes businesses without employees and employers, mainly recent EI "births," not represented in the list component. The same area sample was used in the capital expenditures survey except for the exclusion of nonemployers.

Since the sample for health and legal services excludes an area sample component, an interim procedure is required to account for "births" during the period between the onset of activity and the time of birth selection. This consists of imputing for all cases which go out of business, but which are still active on the IRS mailing list.

METHOD OF ESTIMATION

All statistical estimates in the report were developed from summation of weighted information from the sampling units. The weights are the inverse of the probability of selection (or sampling rate) of sampling units in the survey. Each weighted estimate was multiplied by a ratio of receipts (including taxable and tax-exempt) reported in the 1982 Census of Service Industries to receipts reported in the 1982 Service Annual Survey to ensure comparability of the estimate to census receipts.

LIMITATION OF THE DATA

Because the estimates were based on a sample, exact agreement with the results that would be obtained from a complete census of service establishments using the same enumeration procedure should not be expected.

However, because every service operation in the United States had a chance of being selected for the sample, and because the probability of selection for each store in the sample was known, it was possible to estimate the sampling variability of the estimates made from the sample.

The sampling error, or standard error of the estimate, is a measure of variability among the estimates from all possible samples of the same size and design and, thus, is a measure of the precision with which an estimate from a particular sample approximates the results of a complete enumeration. The coefficient of variation (expressed as a percent) is the standard error of the estimate times 100 percent divided by the value being estimated. Note that the measures of sampling variability, such as the standard error or coefficients of variation, are estimates derived from the sample and are also subject to sampling variability.

The coefficients of variation permit certain confidence statements about the sample estimates. The particular sample used in this survey was one of a large number of samples of the same size that could have been selected using the same design. In about 2 out of 3 of these samples, the estimate would differ from a complete enumeration by less than the corresponding percentage for that estimate shown in the sampling variability columns. In about 19 out of 20 samples, the estimates would

differ from the results of a complete enumeration by less than twice the percentages shown. The coefficients of variation do not measure biases which might arise from differences of response or nonreporting.

RESPONSE AND OTHER NONSAMPLING ERRORS

The measures of sampling variability partially measure the effect of nonsampling variability, but do not include biases which might arise from nonsampling errors such as the failure of respondents to submit correct figures on time for tabulation. Nonsampling errors can be attributed to many sources: inability to obtain information about all cases in the sample; response errors; definition difficulties; differences in the interpretation of questions; mistakes in recording or coding the data obtained; and other errors of collection, response, coverage, and estimation for missing data. These nonsampling errors also occur in complete censuses. Information is not available on the extent of bias that may be due to reporting errors. To minimize nonsampling biases, all reports were reviewed for completeness and consistency. Various ratios were calculated from the data of each report (e.g., employer contributions for plans required by law to total annual payroll). All extreme and unusual ratios were verified or corrected where necessary. Some firms did not report prior to the closeout of this survey. Data were therefore imputed for these firms based on other available records for like firms in the same kind of business. Imputation amounted to about 26 percent for capital expenditures, 28 percent for depreciable assets, and 30 percent for operating expenses.

COMPARABILITY OF THE 1977 AND 1982 SURVEYS

The 1977 and 1982 surveys were conducted under similar conditions and procedures except for the following.

The 1977 reports for retail trade and services present data representing both employer and nonemployer business establishments. Data presented in 1982 reports represent employers only. Thus, only the merchant wholesaler reports for 1982 and 1977 present directly comparable data. It should be noted, however, that in the 1977 Census of Retail Trade, nonemployers accounted for only 3.3 percent of total sales and in 1982 they contributed only 2.5 percent. In the 1977 Census of Service Industries, nonemployers contributed 8.6 percent of total receipts.

Data presented in this report include SIC 80, except 806 (Health services, except hospitals), and SIC 81 (Legal services), neither presented in previous reports. The 1982 totals presented for "Selected service industries" are therefore not comparable to 1977 totals.

COMPARISONS WITH OTHER DATA

Data on receipts presented in this report reflect those presented in other reports from the 1982 Census of Services Industries. All other statistics shown are estimates developed from the sample of service firms participating in the 1982 Service Annual Survey. These items are comparable, in whole or in part, to statistics developed

from other sources; notably the 1982 Census of Service Industries, the national income and product accounts (NIPA) tables published in the Survey of Current Business, and Statistics of Income published by the Internal Revenue Service. Estimates from these varying sources may differ for reasons of sampling variability and methodology. Broad descriptions of the differences in concept or methodology which should be observed when comparing other data series to those from this report follow.

Statistics of Income From Internal Revenue Service (IRS)—This quarterly (previously annual) publication of the Internal Revenue Service provides information on business receipts, cost of goods sold, selected expense items, and depreciable assets compiled from the Federal income tax returns. IRS data include nonemployers, unlike this report.

The company or subcompany level of reporting on income tax returns may not be the same as used for reporting in the capital expenditures survey. For example, manufacturing and other establishments operated by firms which are primarily service firms may be included in the IRS data. Service establishments operated by firms primarily engaged in other industries are not represented in the IRS statistics for service industries.

Receipts—Receipts data, by SIC, are the same as those previously published in the United States Summary (SC82-A-52) report of the 1982 Census of Service Industries. Receipts include, except for certain professional services, the total amounts received from customers or clients for services rendered and merchandise sold during 1982 whether or not payment was received in 1982. For offices of physicians, legal services, and architectural and engineering services, receipts include only payments received in 1982, regardless of when services were rendered. Receipts are net after deduction for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, State, or Federal tax agency. The portion of receipts representing firms subject to payment of Federal income tax excludes sources considered "nonoperating," such as investment income, real estate rental, contributions, and grants. However, the portion representing tax-exempt organizations does include such sources, which are considered part of their "operating" income, and is termed "revenue" in other reports from the 1982 Census of Service Industries. Also, a portion of the data reported for capital expenditures, value of assets, depreciation, and other operating expenses may pertain to real estate owned by a taxable business and leased to others, even though corresponding data on receipts exclude real estate lease income.

Receipts data for advertising agencies reflect commissions, fees, and other agency income rather than gross receipts.

Preliminary estimates of all data items in this report other than receipts were multiplied by a ratio of receipts compiled for the 1982 Census of Service Industries U.S. Summary report to receipts compiled in the 1982 Service Annual Survey (S.A.S.), where "receipts" for both were defined based on the S.A.S. definition. See Method of Estimation in appendix A for further explanation.

Operating expenses—The types of operating expenses requested on the report form are:

1. Annual payroll—Payroll includes all salaries, wages, commissions, bonuses, and allowances for vacation, holiday, and sick leave paid to employees in 1982 before payroll deductions. For corporations, it includes amounts paid to officers and executives; for unincorporated businesses, it does not include payments to or withdrawals from profits by owners or partners. (This figure does not include employer contributions to plans required by law and other plans besides vacation, holiday, and sick leave.)
2. Employer costs for programs required by law—This item includes all programs required under Federal and State legislation such as Federal Insurance Contributions Act, unemployment tax, workers' compensation, and State disability payments.
3. Employer costs for other fringe benefits—This item includes programs not specifically required by Federal or State legislation, such as life and health insurance premiums for employees.
4. Depreciation charges—This item includes depreciation and amortization charges against depreciable assets owned during 1982. Amounts representing tax-exempt organizations, if not reported, were estimated even though depreciation accounts may not be maintained.
5. Taxes—Includes all taxes and license fees paid during 1982 (excluding income and payroll taxes). It includes tobacco and liquor tax stamps, fines, and property taxes. It excludes direct payments to government tax agencies for sales and other taxes collected directly from customers.
6. Lease and rental payments—These are payments for lease or rental of buildings, machinery, and equipment. Payments for machinery and equipment include use of production machinery, office equipment, computer systems, passenger cars, trucks, materials handling equipment, and all other types of machinery and equipment. Excluded are separately identified fees for lease or rental of land, such as ground rents. Due to inquiry wording, particularly for service industries, amounts paid for leasing of office space or "store fronts" may have been reported as "all other operating expenses" rather than as a type of building lease payment.
7. Cost of offices supplies, stationery, and postage.
8. Cost of purchased electricity—Some businesses included this expense as part of building/office lease payments.
9. Cost of purchased fuels.
10. Cost of purchased communication services.
11. Cost of purchased repair services—This item includes the total amount paid for noncapitalized repairs to buildings, structures, machinery, and equipment such as motor vehicles and office space. It excludes cost of repairs to leased buildings and equipment covered by regular lease payments.

12. All other operating expenses—This includes inventory storage and shipping costs, insurance expense (nonemployee), uninsured casualty losses, and bad debt losses. It excludes interest on loans and sales and excise taxes.

Capital expenditures—Capital expenditures refer to all costs actually incurred in 1982 which were chargeable to the depreciable assets accounts of a firm. These costs are of the type for which depreciation or amortization accounts are ordinarily maintained.

All items obtained through a capital lease on or after January 1, 1982, are included. Excluded are capital expenditures made by a firm for property which it leased to others as part of a capital lease arrangement.

Included are expenditures for new and used structures (including those under construction at the end of 1982), fixtures and equipment, additions, major alterations and improvements to existing facilities, and capitalized repairs. Also included are expenditures made by a firm for structures which, on completion, were or are to be sold or leased back to that firm. (The value of trade-ins are not deducted.)

Excluded are expenditures for land; items chargeable as current operating expenses such as cost of maintenance, repairs, supplies, etc.; and expenditures for locations primarily engaged in activities other than service. Also excluded are capital expenditures made by owners of property rented or leased to others (except capital leases), but included are capital expenditures made to property leased from others. Expenditures for goodwill, patents, or copyrights are also excluded.

Cost of assets acquired during 1982 by tax-exempt organizations, if not reported, were estimated even though depreciation accounts may not be maintained.

Gross value of depreciable assets—This amount is the acquisition value (original cost) of all assets for which depreciation and amortization accounts are ordinarily maintained. Included are all improvements and new construction "in progress" but not completed at the end of 1982 and the gross value of machinery and equipment owned by service firms but leased or rented to other firms except under capital lease arrangements. Excluded are land and depletable assets (timber, mineral rights, etc.), nondepreciated assets (cash, inventories, etc.), and all intangible assets such as goodwill, patents, or copyrights.

Cost of assets acquired by tax-exempt organizations, if not reported, were estimated even though depreciation accounts may not be maintained.

Other acquisitions—This item includes all other depreciable assets acquired during 1982 (by merger or exchange of stock, etc.) not included in capital expenditures.

Deductions from depreciable assets—This amount represents the value of depreciable assets sold, retired, scrapped, or destroyed during 1982, and other adjustments (except depreciation).

Legal form of organization—The legal form of organization for firms in this survey was based on the response to the organizational status inquiry on other

economic census or survey forms as well as administrative records of other Federal agencies.

Auxiliary establishments—In consideration of record-keeping practices and for consistency with the related receipts data collected for 1982 in the annual business surveys, each company in this survey was asked to include those auxiliary locations whose primary functions were to manage, administer, service, or support the activities of the main establishments covered by the report. Data presented in other reports from the 1982 Census of Service Industries exclude such auxiliaries. Capital expenditures and other data for auxiliaries alone are presented in a report issued as part of the 1982 Enterprise Statistics reports.

KIND-OF-BUSINESS CLASSIFICATIONS

Selected services included in this report cover most of the industries presented in other reports from the 1982 Census of Service Industries. Establishments, firms, or organizations included in the sample are classified according to the 1972 edition of the Standard Industrial Classification (SIC) Manual¹, issued by the Office of Management and Budget for the purpose of providing a standard for the classification and presentation of data by all Federal agencies. The statistics published here are not based on commodity or product reporting. Each establishment, firm, or organization is classified according to the major service (determined by volume of receipts) it provides. The statistics include receipts for all services performed and sales of all merchandise sold (wholesale and retail) and are not limited to receipts from the major service. Following is a description of each kind-of-business classification. Data for some detailed classifications are not shown separately but are included in data totals.

Hotels, Motels, Tourist Courts, Camps, and Trailing Parks (SIC Groups 701, 703)

Establishments primarily engaged in providing lodging, or lodging and meals, to the general public, including year round and seasonal hotels, motels, and tourist courts, and commercial establishments which provide camping and trailer space or camping facilities on a fee basis.

Hotels, motor hotels, and motels (SIC 7011)—Commercial establishments, known to the public as hotels, motor hotels, motels, or tourist courts, primarily engaged in providing lodging, or lodging and meals, for the general public.

Sporting and recreational camps (SIC 7032)—Sporting and recreational camps providing lodging and meals or lodging only. These include children's camps, fishing camps, hunting camps, and dude ranches.

Trailing parks and camp sites for transients (SIC 7033)—Establishments providing overnight or short-term sites for trailers, campers, or tents. Residential mobile home parks are classified in Major Group 65, Real Estate.

Personal Services (SIC Major Group 72)

This group includes establishments primarily engaged in providing services generally involving the care of one's personal appearance or apparel, such as barber and beauty shops, dry-cleaning plants, laundries, and photographic studios.

For establishments classified in SIC 721, data for collecting and distributing units (branch outlets, pickup stations, terminals, or depots) owned and operated by a firm which does its own work are merged with those for the firm which owned them, and are not considered as separate establishments.

Power laundries, family and commercial (SIC 7211)—Establishments primarily engaged in operating mechanical laundries with steam or other power. Independently owned agencies for laundry plants are classified in SIC 7212. Laundries using small power equipment of household type are classified in SIC 7219. Excluded are establishments which have power laundry equipment, but which are primarily engaged in a specialty, such as industrial laundering, linen rental, or diaper service. These are classified in other categories within SIC 721.

Garment pressing, and agents for laundries and dry cleaners (SIC 7212)—Establishments primarily engaged in providing laundry and dry-cleaning services, but which have laundry and/or dry-cleaning work done by others. Independently owned collecting and distributing agencies serving dry-cleaning plants or power laundries are included in this classification.

Linen supply (SIC 7213)—Establishments primarily engaged in supplying, on a rental basis, such laundered linens as uniforms, aprons, table covers, bed linens, and towels. Establishments included in this classification may or may not operate their own power laundry facilities.

Diaper service (SIC 7214)—Establishments primarily engaged in supplying diapers (including disposable) and other baby linens to homes, usually on a rental basis. Such establishments may or may not operate their own power laundry facilities.

Coin-operated laundries and dry cleaning (SIC 7215)—Establishments primarily engaged in the operation of coin-operated laundry and/or dry-cleaning equipment. Included are establishments known as laundromats, launderettes, self-service dry cleaners, etc. Establishments which operate coin-operated laundering machines in apartment houses and similar locations are included. Establishments which rent coin-operated laundering machines (e.g., to apartment houses) are classified in SIC 7394.

Dry-cleaning plants, except rug cleaning (SIC 7216)—Plants primarily engaged in dry cleaning or dyeing apparel and household fabrics other than rugs for the general public. Establishments primarily engaged in cleaning and repairing rugs are classified in SIC 7217. Independently owned agencies for cleaning plants are classified as SIC

7212. Establishments known as "tailor shops" or "cleaners" are included in this classification only if they do their own cleaning.

Carpet and upholstery cleaning (SIC 7217)—Plants primarily engaged in cleaning carpets and upholstered furniture. Establishments primarily engaged in rug repairing are classified in SIC 7699.

Industrial launderers (SIC 7218)—Establishments primarily engaged in supplying laundered or dry-cleaned work uniforms, wiping towels, safety equipment (gloves, flame resistant clothing, etc.), dust control items (treated mats or rugs, mops, tool dust covers, cloths, etc.), and similar items to industrial or commercial users. These items may belong to the industrial launderers and be supplied to users on a rental basis, or they may be the customer's own goods. Establishments included in this industry may or may not operate their own laundry or dry-cleaning facilities.

Laundry and garment services, n.e.c. (SIC 7219)—Establishments primarily engaged in furnishing other laundry services, including repairing, altering, and storing clothes for individuals, and in the operation of Chinese, French, and other hand laundries. Custom tailors and fur shops making fur apparel to custom order are classified in retail trade.

Photographic studios, portrait (SIC 722)—Establishments primarily engaged in photography for the general public. Included in this classification are portrait photographers and school, home, and transient photographers. Establishments primarily engaged in commercial photography are classified in SIC 7333. Establishments primarily engaged in film developing and/or print processing for the trade or for the general public are included in SIC 7395; those engaged in motion picture film processing are classified in SIC 7819.

Beauty shops (SIC 723)—Establishments primarily engaged in providing beauty services or both beauty and barber services. Schools for the instruction of beauticians are also included provided a clinic is operated in which a charge is made for services performed by students. Beauty shop concessions (owned and operated by concessionaires) in hotels, department stores, etc., are included. However, beauty shops owned by another business and operated as part of that other business (e.g., hotels, department stores) are not included.

Barber shops (SIC 724)—Establishments primarily engaged in providing barber services. Barber colleges are also included provided a charge is made for services performed by students. Barber shop concessions (owned and operated by concessionaires) in hotels and other places are included. However, barber shops owned by another business and operated as part of that other business (e.g., hotels) are not included.

Shoe repair, shoe shine, and hat-cleaning shops (SIC 725)—Establishments primarily engaged in repairing footwear, shining shoes, or cleaning and blocking hats. Shoe repair, shoe shine, or hat-cleaning departments

operated as part of other service or retail establishments, such as valet shops, laundries, shoe stores, and department stores, are not included as separate service establishments unless independently owned and operated.

Funeral service and crematories (SIC 726)—Establishments primarily engaged in preparing the dead for burial, conducting funerals, and cremating the dead. Receipts include funeral merchandise sold and services provided directly by the establishments, such as caskets, burial clothing, and ambulance service. Also included in the receipts are reimbursements for expenditures made to other establishments for funeral-related merchandise sales and services, such as flower sales and livery service. Crematories operated in conjunction with cemeteries are not included. Crematories and burial services for pets are classified in SIC 0752.

Miscellaneous personal services (SIC 729)—Establishments primarily engaged in providing personal services, not elsewhere classified, such as Turkish baths; reducing salons; costume and formal wear rental; operation of coin-operated personal service machines, such as weighing machines, public lockers (except cold storage), pay toilets, etc.; social escort service; checkroom concessions; dressmaking service (material owned by customer); and income tax return preparation service. Establishments operating coin-operated amusement machines, such as pinball machines and juke boxes, are classified in SIC 7993. Coin-operated machine rental is classified in SIC 7394. Establishments which operate coin-operated laundering machines in apartment houses and similar locations are classified in SIC 7215.

Business Services (SIC Major Group 73)

This group includes establishments primarily engaged in providing services, not elsewhere classified, to business enterprises on a fee or contract basis.

Advertising agencies (SIC 7311)—Establishments primarily engaged in preparing advertising (writing copy, art work, graphics, and other creative work); providing advertising consultation; and placing advertising in periodicals, newspapers, radio, television, or other advertising media, for clients on a commission or fee basis. Establishments which place advertising with media only (media buying services) are classified in SIC 7319. Establishments which provide commercial art for advertising, but do not place the advertising with media, are classified in SIC 7333. Establishments which write copy, but do not place advertising with media, are classified in SIC 8999. Establishments which solicit advertising for nonaffiliated radio, television, newspapers, or magazines are classified in SIC 7313.

Outdoor advertising services (SIC 7312)—Establishments primarily engaged in the preparation and presentation of poster displays and painted and electric displays (principally outdoors) on panels, bulletin boards, and frames. Such establishments may (as incidental services) construct, repair, and maintain display boards and

post advertisements. Sign painting shops are classified in SIC 7399. Shops which make neon signs to order are classified in manufacturing. Establishments primarily engaged in erecting signs are classified in construction.

Radio, TV, and publishers' advertising representatives (SIC 7313)—Establishments primarily engaged in soliciting advertising on a fee basis for (nonaffiliated) newspapers, magazines, and other publications or for radio and television stations. Advertising sales offices operated by these media are classified as auxiliaries and are not included in this census.

Advertising, n.e.c. (SIC 7319)—Establishments primarily engaged in furnishing advertising services, not elsewhere classified, such as handbill distribution, distribution of samples, and transit advertising. Establishments which are primarily engaged in providing commercial art or graphics for the advertising industry are classified in SIC 7333. Establishments primarily engaged in mail advertising services, compiling and selling mailing lists, and related services are classified in SIC 7331.

Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies (SIC 732)—Establishments primarily engaged in mercantile and consumer credit reporting or the collection or adjustment of claims. Centralized charge services are classified in SIC major group 61. Insurance adjustment agencies and loan companies are also excluded from this census.

Direct mail advertising services (SIC 7331)—Establishments primarily engaged in furnishing services for direct mail advertising, such as creating, producing, and mailing of direct mail advertising. This industry also includes establishments primarily engaged in compiling and selling mailing lists. Establishments primarily engaged in reproducing direct mail copy to order, but which perform none of the other direct mail advertising services, are classified in SIC 7339. Establishments engaged only in printing the copy are classified in manufacturing.

Blueprinting and photocopying services (SIC 7332)—Establishments primarily engaged in reproducing drawings, plans, maps, or other copy, by blueprinting or photocopying. Printing, including "quick printing," is classified in manufacturing.

Commercial photography, art, and graphics (SIC 7333)—Establishments engaged in performing graphics, commercial art, or commercial photography services for advertising agencies, publishers, and other business and industrial users. Producers of still and slide films are included here. Establishments engaged in medical photography and art are classified in SIC 8091. Art, except commercial and medical, is classified in SIC 8999. Establishments primarily engaged in portrait photography are classified in SIC 7221.

Stenographic services; and reproduction services, n.e.c. (SIC 7339)—Establishments primarily engaged in furnishing stenographic services and establishments primarily

engaged in mimeographing, rototyping, multilithing, and reproduction services. Not included in this industry are establishments primarily engaged in printing (included in manufacturing), blueprinting and photocopying (SIC 7332), and duplicating in connection with direct mail advertising (SIC 7331).

Window cleaning (SIC 7341)—Establishments primarily engaged in cleaning windows in structures.

Disinfecting and exterminating services (SIC 7342)—Establishments primarily engaged in providing disinfecting and deodorizing services and in exterminating insects, rodents, and other pests.

Cleaning and maintenance services, n.e.c. (SIC 7349)—Establishments primarily engaged in furnishing, to structures, cleaning and maintenance services, not elsewhere classified, such as janitorial services, floor waxing, and office cleaning. General building maintenance service is included, but general repair contractors primarily engaged in building repair and maintenance work, or in the cleaning of building exteriors by sand or steam blasting, or in cleaning up after construction, are classified in construction.

News syndicates (SIC 735)—Establishments primarily engaged in furnishing news, pictures, features, etc., and in supplying news reporting services to newspapers, periodicals, and radio and television broadcasters. Non-profit syndicates operated on a membership basis and commercial (nonmembership) news syndicates are both included in this classification. Separate establishments of newspaper and periodical publishers which are engaged in gathering news are classified as auxiliaries.

Employment agencies (SIC 7361)—Establishments primarily engaged in providing placement and employment services to employers or those seeking employment. Modeling agencies and nurses' registries are included. Theatrical, radio, and television employment agencies are classified in SIC 7922; motion picture casting bureaus, in SIC 7819; and establishments engaged in furnishing help to other businesses, in SIC 7362.

Help supply services (SIC 7362)—Establishments primarily engaged in supplying help (except agricultural) to other businesses on a contract basis. The help supplied is on the payroll of the supplying establishment. Included are establishments known as "labor pools" and "contract labor offices." Establishments primarily engaged in providing placement and employment services are classified in SIC 7361.

Facilities management services (SIC 7369)—Establishments, not elsewhere classified, primarily engaged in providing personnel to operate specified facilities or to provide services on a fee or contract basis within another business (or government) establishment or installation. Establishments primarily providing one specialized service are classified in the specialized industry, e.g., janitorial service is included in SIC 7349. Management service only is classified in SIC 7392. Computer facilities

management is classified in SIC 7374. Establishments which provide both management and staff to operate a business are classified according to the type of activity of the business operated.

Computer programming and other software services (SIC 7372)—Establishments primarily engaged in providing services in computer programming, systems design and analysis, and other computer software. Establishments primarily engaged in the reproduction and sale of prepackaged computer programs and other software may be included here. When not computer related, these services are classified in SIC 7392.

Data processing services (SIC 7374)—Establishments primarily engaged in providing data processing services to others. Service may consist of complete processing and preparation of reports from data supplied by the customer or it may be specialized, such as keying or making data processing equipment available to others on an hourly or time-sharing basis. Also included are establishments primarily engaged in the management and operation of the computer and data processing facilities of others on a continuing basis.

Computer related services, n.e.c. (SIC 7379)—Establishments primarily engaged in providing computer-related services, not elsewhere classified. Renting and leasing of computers and related data processing equipment is included here, except for finance leasing, which is classified in SIC major group 61. Direct leasing by computer manufacturers is classified in manufacturing or wholesale trade. Also included here are establishments engaged in repair and maintenance of computers, and computer consulting services.

Research and development laboratories (SIC 7391)—Establishments primarily engaged in laboratory or other physical research and development activities on a fee or contract basis. Research and development laboratories which perform supporting services for other establishments of the same company are classified as auxiliary to the establishments serviced and are not included here. Also excluded from this classification are establishments engaged in speculative research and development with the intent to manufacture the products of the research or to license others for the use of the patents or processes developed. Nonprofit research agencies funded primarily by investments, grants, or contributions are classified in SIC 8922.

Management, consulting, and public relations services (SIC 7392)—Establishments primarily engaged in furnishing a wide variety of general or specialized management, consulting, or public relations services, such as business analysis, business research, efficiency planning, industrial management, market research, personnel management, and traffic consulting, on a contract or fee basis. Establishments primarily engaged in computer related systems analysis, systems engineering, operations research, and other software services, including computer programming services, are classified in SIC 7372. Management and operation of a business, where operating

staff as well as management are provided, is classified in the industry of the establishment managed, e.g., hotel management and operation.

Detective agencies and protective services (SIC 7393)—Establishments primarily engaged in providing personnel for detective, investigative, patrolling, night watching, or personal protection services for businesses and/or individuals. Establishments primarily engaged in installation, maintenance, and monitoring of mechanical protective devices, such as burglar and fire alarm systems, are classified here, but establishments engaged only in the installation of such devices are included in construction, and establishments engaged only in the sale and installation of such devices are classified in wholesale or retail trade. Armored car services are also included in this industry.

Equipment rental and leasing services (SIC 7394)—Establishments primarily engaged in renting or leasing (except finance leasing) of machinery, tools, and other equipment, including heavy construction and earth moving equipment. Establishments primarily engaged in finance leasing are classified in SIC major group 61. Establishments renting and leasing automobiles and trucks without drivers are classified in SIC 751; those renting automobiles with drivers, in SIC major group 41. Establishments renting trucks with drivers are classified in transportation; personal items such as lockers (other than refrigerated), clothes, and pillows, in SIC 7299; amusement and recreation items such as bicycles, canoes, and beach chairs and accessories, in SIC 7999; and commercial boats, in SIC major group 44. Direct leasing of machinery or equipment by the manufacturer is classified in manufacturing or wholesale trade. Establishments primarily leasing computer time, including time-sharing services, are classified in SIC 7374; those leasing or renting computers or data processing equipment, in SIC 7379.

Photofinishing laboratories (SIC 7395)—Establishments primarily engaged in the developing of films and in photoprinting and enlarging for the trade and/or for the general public. Data for retail outlets (kiosks) for the pickup and delivery of film, which are owned and operated by photofinishing laboratories, are merged with data for the laboratory which owns them, and are not treated as separate establishments. Establishments primarily engaged in processing motion picture films for the motion picture and television industries are classified in SIC 7819.

Trading stamp services (sales offices) (SIC 7396)—Establishments primarily engaged in selling trading stamps or merchandise coupons to merchants. The redemption stores of trading stamp companies are not included here, but are classified as auxiliary to this industry.

Testing laboratories and facilities (SIC 7397)—Establishments primarily engaged in product testing on a fee or contract basis. Testing laboratories which perform supporting services for other establishments of the same company are classified as auxiliary to the establishments serviced and are not included here. Noncommercial testing

laboratories are also included in this category. Testing services for education or personnel (not providing instruction or training) are classified in SIC 7392.

Business services, not elsewhere classified (SIC 7399)—Establishments primarily engaged in furnishing business services, not elsewhere classified, such as auctioneers' establishments (service only), business brokers, drafting service, independent lecture bureaus, inspection service, printing brokers, notary publics, and decorating or trimming shop windows.

Automotive Repair, Services, and Garages (SIC Major Group 75)

This group includes establishments primarily engaged in furnishing automotive repair, parking, rental, and other services to the general public. Similar facilities owned and operated by concerns for their own use and not available to the general public are treated as auxiliary establishments of those concerns and are not included here. Automobile repair departments maintained by establishments engaged in the sale of new automobiles are classified in retail trade, as are gasoline service stations (where sales of merchandise (including fuel) exceed repair receipts). Automobile driving instruction is classified in SIC 8299.

Automotive rental and leasing, without drivers (SIC 751)—Establishments primarily engaged in daily or extended-term rental or leasing of passenger automobiles, trucks, truck tractors and trailers, and other automotive equipment without drivers. Establishments primarily engaged in renting automobiles with drivers are out of scope; those renting or leasing trucks with drivers are classified in SIC group 421; and those renting or leasing heavy construction and earth moving equipment are classified in SIC 7394. Establishments primarily engaged in finance leasing are classified in SIC major group 61.

Parking lots (SIC 7523)—Establishments primarily engaged in the temporary open air parking of automobiles, usually on an hourly, daily, or monthly basis. Establishments which are a combination of parking lot and structure are classified in SIC 7525. Excluded are municipal parking lots and lots operated by establishments or institutions primarily engaged in other activities, e.g., department stores, hospitals, restaurants. Valet parking is classified in SIC 7299.

Parking structures (SIC 7525)—Establishments primarily engaged in the temporary parking or live storage of automobiles within a structure. Long-time or dead storage of automobiles is not included. Establishments which are a combination of structure and lot are included in this classification. Excluded are municipal parking structures and structures operated by establishments or institutions primarily engaged in other activities, e.g., office buildings, apartment buildings, universities. Valet parking is classified in SIC 7299.

Top and body repair shops (SIC 7531)—Establishments primarily engaged in the repair of automotive tops, bodies, and interiors.

Tire retreading and repair shops (SIC 7534)—Establishments primarily engaged in repairing and retreading automotive tires. Establishments classified here may either retread customers' tires or retread tires for sale or exchange to the user or the trade.

Paint shops (SIC 7535)—Establishments primarily engaged in automotive painting and refinishing.

General automotive repair shops (SIC 7538)—Establishments primarily engaged in the general repair of automotive vehicles. Establishments primarily engaged in the specialized repair of individual engine components, not elsewhere classified, are classified in SIC 7539. Establishments primarily engaged in repair of motorcycles are classified in SIC 7699.

Automotive repair shops, n.e.c. (SIC 7539)—Establishments primarily engaged in specialized automotive repair, not elsewhere classified, such as fuel service, brake relining, and exhaust system repair.

Car washes (SIC 7542)—Establishments primarily engaged in washing cars (custom car wash) or furnishing facilities for the self-service washing of cars and trucks. Waxing and polishing are also classified here.

Other automotive services (SIC 7549)—Establishments primarily engaged in furnishing automotive services, not elsewhere classified, such as lubricating service, towing service, diagnostic service, undercoating service, inspection service, etc.

Miscellaneous Repair Services (SIC Major Group 76)

This group includes establishments primarily engaged in miscellaneous repair services, not elsewhere classified. Repair departments of retail dealers or manufacturers are not included unless operated as separate establishments and reported as such. This group does not include some repair services of which the more important are: automotive repair services, classified in SIC major group 75; garment and shoe repair, classified in major group 72; and computer maintenance and repair services, classified in SIC 7379. Excluded are ship and boat repair, and railroad repair shops which are included in the census of manufactures.

Radio and TV repair shops (SIC 7622)—Establishments primarily engaged in repairing radio and television sets; phonographs, high fidelity (hi-fi) or stereophonic equipment, and tape recorders; in installing and repairing television, amateur and citizens' band antennas; or in installing and servicing radio transmitting and receiving equipment in homes or offices, or in small boats, automobiles, or other vehicles. Establishments primarily engaged in selling radio and television sets are classified in retail trade. Repair departments of radio and television dealers are not included here unless operated and reported as separate establishments.

Refrigeration and air-conditioning repair shops (SIC 7623)—Establishments primarily engaged in servicing and repairing household and commercial electrical refrigerators and air-conditioning and refrigeration equipment. Establishments primarily engaged in servicing and repairing gas refrigerators are classified in SIC 7699. Establishments primarily engaged in installing refrigeration and air-conditioning systems are classified in construction.

Electrical and electronic repair shops, n.e.c. (SIC 7629)—Establishments primarily engaged in the servicing and repair of electrical and electronic equipment and electrical appliances (washing machines, vacuum cleaners, irons, toasters, etc.), not elsewhere classified. Radio and television repair shops are classified in SIC 7622. Refrigeration repair shops are classified in SIC 7623. Electrical contractors and electrical shops engaged primarily in house wiring are included in construction. Armature rewinding and the repair of electric motors are classified in SIC 7694. Repair of computers and related equipment is classified in SIC 7379.

Watch, clock, and jewelry repair (SIC 763)—Establishments primarily engaged in the repair of watches, clocks, and jewelry.

Reupholstery and furniture repair (SIC 764)—Establishments primarily engaged in furniture reupholstering and repair. Establishments primarily engaged in selling upholstery materials, making slipcovers, draperies, etc., to order, or in upholstering new frames to individual order are classified in retail trade, as are establishments making furniture and cabinet work on a custom basis to individual order.

Welding repair (SIC 7692)—Establishments primarily engaged in repair work by welding. Automotive welding is classified here. Welding in connection with the manufacture of a product is classified as manufacturing. Welding contractors doing welding work on the construction site are classified in construction, SIC 1799.

Armature rewinding shops (SIC 7694)—Establishments primarily engaged in rewinding armatures and rebuilding or repairing electric motors. Establishments classified here may either repair customers' equipment or repair or rebuild for sale or exchange to users or to the trade. Establishments primarily engaged in the repair of electrical appliances are classified in SIC 7629.

Repair shops and related services, n.e.c. (SIC 7699)—Establishments primarily engaged in specialized repair services, not elsewhere classified, such as farm machinery and equipment repair; lawnmower, saw, knife, and tool sharpening and repair; bicycle repair; lock and gun repair; musical instrument repair; and the repair of typewriters and business machines. Repair services which involve primarily electrical or electronic equipment or components are classified in SIC 7629; however, primarily mechanical repair of electrically powered equipment, for example, electric sewing machine repair, is included here.

Motion Pictures (SIC Major Group 78)

This group includes establishments producing and distributing motion pictures, exhibiting motion pictures in commercially operated theaters, and furnishing services to the motion picture industry. The term "motion pictures" includes similar productions for television or other media using film, tape, or other means.

Motion picture production, except for TV (SIC 7813)—Establishments primarily engaged in the production of motion pictures for exhibition other than for television. Establishments engaged in both production and distribution are included here.

Motion picture, tape production for TV (SIC 7814)—Establishments primarily engaged in the production of motion pictures and of tapes, including commercials, for television exhibition. Establishments engaged in both production and distribution are included here.

Services allied to motion picture production (SIC 7819)—Establishments primarily engaged in performing services independent of motion picture production, but allied thereto, such as motion picture film processing, editing, and titling. Also included are casting bureaus, wardrobe and studio property rental, rental and repair of cameras and other motion picture equipment, stock footage film libraries, and television tape services (editing, transfers, etc.).

Motion picture film exchanges (SIC 7823)—Establishments primarily engaged in renting films to exhibitors other than in the field of television. Establishments engaged in both distribution and production are included in SIC 7813.

Film or tape distribution for TV (SIC 7824)—Establishments primarily engaged in renting film or tape to exhibitors in the field of television. Establishments engaged in both distribution and production are in SIC 7814.

Services allied to motion picture distribution (SIC 7829)—Establishments primarily engaged in performing auxiliary services to motion picture distribution, such as film delivery service, film purchasing and booking agencies, and film libraries.

Motion picture theaters, except drive-in (SIC 7832)—Commercially operated conventional "four-wall" theaters primarily engaged in the indoor exhibition of motion pictures. Establishments primarily engaged in the commercial exhibition of motion pictures on an itinerant basis with portable projection and sound equipment are included here.

Drive-in motion picture theaters (SIC 7833)—Commercially operated theaters, commonly known as open-air or drive-in, primarily engaged in the outdoor exhibition of motion pictures.

Amusement and Recreation Services, Except Motion Pictures (SIC Major Group 79)

This group includes establishments primarily engaged in providing amusement, recreation, or entertainment on payment of a fee or admission charge, except motion pictures. Gambling businesses, where legal, are also included in this major group; however, combined gambling and lodging facilities with 25 guestrooms or more are classified in SIC 7011.

Dance halls, studios, and schools (SIC 791)—Establishments primarily engaged in operating public dance halls or ballrooms and dance studios and schools. The renting of dance halls or ballrooms to operators is classified as real estate and excluded from this census.

Theatrical producers (except motion pictures), bands, orchestras, and entertainers (SIC 792)—This classification includes producers of live theatrical productions; producers of radio and television shows, except tape; artists' and entertainers' managers or agents, concert bureaus, and booking agents; other theatrical services; dance groups and artists; symphony orchestras, opera companies, and chamber music organizations; and other music and entertainment presentations.

Billiard and pool establishments (SIC 7932)—Establishments primarily engaged in providing facilities for playing billiards and pool.

Bowling alleys (SIC 7933)—Establishments primarily engaged in providing facilities for bowling.

Professional sports clubs, managers, promoters (SIC 7941)—Operators and promoters of professional and semi-professional athletic clubs, promoters of athletic events, and managers of individual professional athletes. Receipts of such establishments do not include revenue from radio or television broadcasts, from sales of players, from concession operators, or from noncustomer sources. Establishments primarily engaged in renting stadiums and athletic fields to sports promoters and clubs are classified as real estate.

Racing, including track operation (SIC 7948)—Promoters and participants in racing activities, including race track operators, operators of racing stables, jockeys, race horse trainers, and race car owners and operators. Establishments which own race tracks, but do not engage in promotion of racing events, are classified in real estate and are not included in the censuses. Stables and kennels primarily engaged in the breeding or boarding of horses and dogs are classified in agriculture.

Public golf courses (SIC 7992)—Establishments privately operated and primarily engaged in the operation of golf courses open to the public on a fee basis. Municipally owned and operated golf courses are not included. Membership golf and country clubs are included in SIC 7997. Miniature golf courses and golf driving ranges are classified in SIC 7999.

Coin-operated amusement device operators (SIC 7993)—Establishments primarily engaged in operating coin-operated amusement devices either in their own or in other places of business. Such amusement machines include juke boxes, pinball machines, mechanical games, slot machines (where legal), and similar types of amusement equipment. Amusement arcades or parlors are also included. Establishments primarily engaged in rental of such devices are classified in SIC 7394.

Amusement parks (SIC 7996)—Establishments known as amusement parks, theme parks, kiddie parks, etc., which group together a number of attractions such as mechanical rides, amusement devices, refreshment stands, picnic grounds, etc. Individual ride operators or concessionaires operating within the park are classified in SIC 7999. Carnivals operating without a fixed exhibition site are also classified in SIC 7999. Owners of the grounds who do not operate the amusement park are classified in real estate.

Membership sports and recreation clubs (SIC 7997)—Sports and recreation clubs which maintain facilities restricted to use by members and their guests. Country, golf, tennis, yacht, and swimming clubs are included in this industry. Such establishments are classified here regardless of the proportion of receipts derived from food or liquor sales. Health clubs are classified in SIC 7299. Membership organizations engaged in civic, social, or fraternal activities are classified in SIC 864.

Amusement and recreation services, n.e.c. (SIC 7999)—Establishments primarily engaged in the operation of sports, amusement, and recreation services, not elsewhere classified, such as carnivals, skating rinks, bathing beaches, swimming pools, riding academies and schools, etc. Membership sports and recreation clubs not open to the general public are classified in SIC 7997.

Health Services, Except Hospitals (SIC Major Group 80, except 806)

This grouping includes establishments primarily engaged in furnishing medical, surgical, and other health services to persons. Associations or groups primarily engaged in providing medical or other health services to members are included, but those which only provide insurance covering hospitalization or medical costs are classified in Insurance (major group 63).

Veterinarians are classified in Veterinary services (SIC group 074) and are out of scope. Hospitals (SIC 806) are excluded from the 1982 Census of Service Industries.

Offices of physicians (SIC 801)—Establishments of licensed practitioners having the degree of M.D. or equivalent and engaged in the practice of general or specialized medicine and surgery. Establishments, such as group clinics, in which a group of physicians is associated for the purpose of practicing the profession, are included here. Clinics not owned by physicians are classified in Outpatient care facilities (SIC 808). Osteopathic physicians are classified in SIC 803.

Associations of physicians formed solely for the sharing of expenses (including payroll) and facilities, and not for the purpose of jointly practicing their profession, are excluded. Receipts are not applicable for these associations since their operations are funded by reimbursements from member firms, and not considered operating receipts for medical services provided.

Offices of dentists (SIC 802)—Establishments of licensed practitioners having the degree of D.D.S. (or D.D. Sc.) or D.M.D. and engaged in the practice of general or specialized dentistry, including dental surgery. Associations of dentists formed for the sharing of expenses are also included (see SIC 801 for treatment of such associations).

Offices of osteopathic physicians (SIC 803)—Establishments of licensed practitioners having the degree D.O. and engaged in the practice of general or specialized osteopathic medicine.

Offices of chiropractors (SIC 8041)—Establishments of licensed practitioners engaged in the practice of chiropraxis.

Offices of optometrists (SIC 8042)—Establishments of licensed practitioners engaged in the practice of optometry. Establishments where receipts are primarily from the sale of optical goods prescribed as a result of eye examinations performed at another establishment are classified in Miscellaneous retail stores, n.e.c. (SIC 5999).

Offices of health practitioners, n.e.c. (SIC 8049)—Establishments of licensed health practitioners engaged in practice in health fields, not elsewhere classified, such as acupuncturists, chiroprodists, midwives, nutritionists, occupational therapists, and psychologists.

Skilled nursing care facilities (SIC 8051)—Establishments primarily engaged in providing care and treatment for patients who require continuous health care with inpatient beds, but not hospital services. These establishments must have an organized medical staff, including physician services, and continuous nursing services. Included here are extended care facilities, as well as other types of continuous nursing care facilities.

Nursing and personal care facilities, n.e.c. (SIC 8059)—Establishments primarily engaged in providing some nursing and health-related personal care with inpatient beds, but not continuous nursing services. These establishments have at least one shift with a licensed or registered nurse to provide routine health care and observation. Included are rest homes, convalescent homes, and other institutions where health care is a major element. Residential facilities, such as homes for the retarded and aged, which provide personal care, but where health care is incidental, are classified in Residential care (SIC 836).

Medical laboratories (SIC 8071)—Establishments primarily engaged in providing professional, analytic, or diagnostic services to the medical profession or to the patient as prescribed by a physician. Laboratories engaged

in the manufacture of medical or pharmaceutical products are included in the census of manufactures. Laboratories engaged in medical research are classified in Research and development laboratories (SIC 7391) or Noncommercial educational, scientific, and research organizations (SIC 892).

Dental laboratories (SIC 8072)—Establishments primarily engaged in making dentures and artificial teeth to order for the dental profession. The manufacture of teeth other than to order is classified in manufacturing.

Outpatient care facilities (SIC 808)—Establishments primarily engaged in outpatient care with permanent facilities and with medical services to provide diagnosis, treatment, or both for patients who are ambulatory and do not require inpatient care. Associations or groups formed primarily to provide medical or other health services to their members, and which themselves provide these services, are included. Health care programs which contract out the provision of services are classified in Accident and health insurance (SIC 6321) and are out of scope of the census. Included in this industry are alcoholism treatment clinics, family planning clinics, health maintenance organizations (HMO's), kidney treatment centers, medical clinics (not owned by licensed health

practitioners), physical therapy clinics, and rehabilitation centers (medical treatment).

Health and allied services, n.e.c. (SIC 809)—Establishments primarily engaged in rendering health and allied services, n.e.c., such as blood banks, blood donor stations, childbirth preparation classes, medical photography and art, oxygen tent services, and visiting nurse associations. Establishments of registered or practical nurses in independent practice are classified in Offices of health practitioners, n.e.c. (SIC 8049). Ambulance services are classified in Local passenger transportation, n.e.c. (SIC 4119) and are out of scope.

Legal Services (SIC Major Group 81)

This major group includes establishments engaged in offering legal advice or legal services, the head or heads of which are members of the bar. Nonprofit legal services (including legal aid societies) are included. Associations of lawyers formed solely for the sharing of expenses (including payroll) and not for the purpose of jointly practicing their profession are excluded. Receipts are not applicable for these associations since their operations are funded by reimbursements from member firms, and not considered operating receipts for legal services provided.

Item 4 - PAYROLL AND OPERATING EXPENSES IN 1982		Key	Mill.	Thou.	Dol.	
Line a - PAYROLL Definitions for total annual payroll are the same as those used on the Employer's Quarterly Federal Tax Return, Form 941, and as described in Circular E, Employer's Tax Guide.		a. Payroll Total ANNUAL payroll in 1982 before deductions				247
Line b(1) - LEGALLY REQUIRED PROGRAMS Include: <ul style="list-style-type: none"> Employer's Social Security Unemployment tax Workers' compensation insurance State disability insurance programs 		b. Employer's cost for employee fringe benefit programs in 1982 (supplemental labor costs) for:				
Line b(2) - VOLUNTARY PROGRAMS Include: <ul style="list-style-type: none"> Union-negotiated benefits Life insurance premiums Deferred profit sharing plans Insurance premiums on hospital and medical plans Pension plans Stock purchase plans Welfare plans 		(1) Legally required programs				251
		(2) Voluntary programs				252
		(3) Total - Sum of lines (1) and (2)				250
Line c - TAXES AND LICENSE FEES Include: <ul style="list-style-type: none"> Fines, license fees Gross receipts, turnover, and similar taxes Real estate, real property, and special assessments Exclude: <ul style="list-style-type: none"> Sales and other taxes collected directly from customers and paid directly to a local, state, or Federal tax agency 		c. Did this company make any payments in 1982 for taxes and license fees to government agencies (excluding income, payroll, sales, and excise taxes)? 255 1 <input type="checkbox"/> YES - Report amount 2 <input type="checkbox"/> NO				254
Line d - DEPRECIATION CHARGES IN 1982 Include: <ul style="list-style-type: none"> Depreciation and amortization charges against depreciable assets owned by your company Depreciation charges against depreciable assets and improvements owned by your company within leaseholds or on assets obtained through capital lease arrangements. (See instructions for items 2 and 3 for further explanation.) 		d. Depreciation charges in 1982 for -				
		(1) Buildings and structures				261
		(2) Machinery and equipment				262
		(3) Total - Sum of lines (1) and (2)				260
Line e - LEASE AND RENTAL PAYMENTS IN 1982 Include: <ul style="list-style-type: none"> Payments made to other companies for the lease or rental of (1) buildings and structures, (2) machinery and equipment Exclude: <ul style="list-style-type: none"> Payments by your company to the parent company or any of its subsidiaries for use of depreciable assets owned by them. (The value of such assets should be reported in items 2 and 3 as if actually owned by your company.) Payments for assets obtained through capital leasing arrangements. (The value of these assets should be included in items 2 and 3 and not reported as rental or leasing payments.) Separately identified fees for lease of land on which buildings or structures are erected 		e. Did this company make lease and rental payments, excluding land in 1982? 273 1 <input type="checkbox"/> YES 2 <input type="checkbox"/> NO				
		(1) Buildings and structures				271
		(2) Machinery and equipment				272
		(3) Total - Sum of lines (1) and (2)				270
Line f(1) - COST OF PURCHASED ELECTRICITY IN 1982 Include: <ul style="list-style-type: none"> The total amount actually paid or payable for electric energy purchased during the year from other companies Exclude: <ul style="list-style-type: none"> The value of electricity generated by this company Purchased electricity which is included as part of normal rental payments 		f. Did this company purchase in 1982:				
		(1) Electricity 281 1 <input type="checkbox"/> YES - Report amount 2 <input type="checkbox"/> NO				282
Line f(2) - COST OF PURCHASED FUELS IN 1982 Include: <ul style="list-style-type: none"> The total amount actually paid or payable during the year for all fuels consumed for heat, power, or the generation of electricity Exclude: <ul style="list-style-type: none"> Gasoline and fuels for highway vehicles Purchased fuel which is included as part of normal rental payments 		(2) Fuels 283 1 <input type="checkbox"/> YES - Report amount 2 <input type="checkbox"/> NO				284
Line f(3) - COST OF PURCHASED COMMUNICATION SERVICES IN 1982 Include: <ul style="list-style-type: none"> Telephone, telegraph, data transmission, telex, teletype, ticker tape, phototransmission, and all other related services Exclude: <ul style="list-style-type: none"> Purchased communication services which are included as part of normal rental payments 		(3) Communication services 285 1 <input type="checkbox"/> YES - Report amount 2 <input type="checkbox"/> NO				286
Line f(4) - COST OF OTHER PURCHASED UTILITIES IN 1982 Include: <ul style="list-style-type: none"> The total amount actually paid or payable during the year for water, sewer, refuse removal, etc., by this company Exclude: <ul style="list-style-type: none"> Utility services which are included as part of normal rental payments 		(4) Other utilities not reported on lines (1), (2), and (3) 287 1 <input type="checkbox"/> YES - Report amount 2 <input type="checkbox"/> NO				288
		(5) Total - Sum of lines (1), (2), (3), and (4)				280
Line g - COST OF PURCHASED OFFICE SUPPLIES, STATIONERY, AND POSTAGE IN 1982 Exclude: <ul style="list-style-type: none"> Purchases for resale 		g. Did this company purchase office supplies, stationery, and postage in 1982? 264 1 <input type="checkbox"/> YES - Report amount 2 <input type="checkbox"/> NO				265
Line h - COST OF PURCHASED ADVERTISING IN 1982 Include: <ul style="list-style-type: none"> Payments to other companies for printing, media coverage, and other services and materials used for advertising 		h. Did this company purchase advertising in 1982? 276 1 <input type="checkbox"/> YES - Report amount 2 <input type="checkbox"/> NO				277
Line i - COST OF PURCHASED REPAIR SERVICES IN 1982 Include: <ul style="list-style-type: none"> All noncapitalized repairs to buildings, structures, machinery, and equipment such as vehicle repairs, painting, roof repairs, etc. Exclude: <ul style="list-style-type: none"> Repairs performed on leased buildings or equipment and paid for by normal lease payments. Improvements for which depreciation accounts are ordinarily maintained, and repairs performed by employees of your company, your parent company, and its subsidiaries. 		i. Did this company purchase repair services in 1982? 293 1 <input type="checkbox"/> YES 2 <input type="checkbox"/> NO				291
		(1) Buildings and structures				292
		(2) Machinery and equipment				292
		(3) Total - Sum of lines (1) and (2)				290
Line j - OTHER OPERATING EXPENSES NOT REPORTED ABOVE, SUCH AS - <ul style="list-style-type: none"> Inventory storage and shipping Losses by theft (not reflected in inventory accounts) Payments to other companies for services not reported above Insurance (except for the account of employees) Loss or damage not covered by insurance Bad debt losses 		j. Operating expenses not reported in a through i above (excluding interest on loans and local sales and excise taxes)				299
Line k - TOTAL		k. TOTAL 1982 OPERATING EXPENSES INCLUDING PAYROLL - Sum of lines a, b(3), c, d(3), e(3), f(5), g, h, i(3), and j				990
Item 5 - REMARKS - Please use this space for any explanations that may be essential in understanding your reported data.						
Item 6 - CERTIFICATION - This report is substantially accurate and has been prepared in accordance with instructions.						
Name of person to contact regarding this report - Print or type		Telephone Area Code Number Extension		Period covered by this report -> From: Mo. Day Year	To: Mo. Day Year	
Signature of authorized person				Date		

FORM CB-950

REFERENCE MATERIALS • ORDER FORMS • PUBLICATION CORRECTIONS

Please send me the items marked (X) below.

- ☐ Corrections (if there are any) for this publication — **Service Industries, Capital Expenditures, Depreciable Assets, and Operating Expenses, SC82-I-2**

If you purchase several different reports from the 1982 Economic Censuses, you should complete this form from each of the reports and return it to the address shown below to receive publication corrections. However, you should complete the following on **only** one of the forms.

- ☐ Guide to the 1982 Economic Censuses and Related Statistics

- ☐ Monthly Product Announcement — A monthly notice of all products released by the Census Bureau during the previous month — useful primarily to persons who plan to purchase publications, tapes, etc., in the future.

Publication announcements and order forms — *Mark (X) subjects in which you are interested.*

- | | | |
|--|--|---|
| <input type="checkbox"/> Retail Trade | <input type="checkbox"/> Economic Censuses of Outlying Areas (Puerto Rico, Guam, Virgin Islands, and Northern Mariana Islands) | <input type="checkbox"/> Governments |
| <input type="checkbox"/> Wholesale Trade | | <input type="checkbox"/> Foreign Trade |
| <input type="checkbox"/> Service Industries | <input type="checkbox"/> Enterprise Statistics | <input type="checkbox"/> Population |
| <input type="checkbox"/> Construction Industries | <input type="checkbox"/> Minority- and Women-Owned Businesses | <input type="checkbox"/> Housing |
| <input type="checkbox"/> Manufacturing | <input type="checkbox"/> Agriculture | <input type="checkbox"/> International Statistics |
| <input type="checkbox"/> Mineral Industries | <input type="checkbox"/> County Business Patterns | <input type="checkbox"/> Geography |
| <input type="checkbox"/> Transportation | <input type="checkbox"/> Quarterly Financial Report | <input type="checkbox"/> Guides, Catalogs, etc. |

Name

Organization

Address/PO Box

City

State

ZIP Code

Mail completed form to ↘

**Customer Services
DUSD
Bureau of the Census
Washington, D.C. 20233**



PUBLICATION PROGRAM

1982 CENSUS OF SERVICE INDUSTRIES

Publications of the 1982 Census of Service Industries, containing data on service industries establishments in the United States, are described below. Publications order forms for specific reports may be obtained from any Department of Commerce district office or from Data User Services Division, Customer Services (Publications), Bureau of the Census, Washington, D.C. 20233. The first results were issued in preliminary reports. Final detailed statistics are issued in separate paper-bound reports, which subsequently are assembled and reissued in cloth-bound volumes.

Final Reports

Geographic area series—52 reports (SC82-A-1 to -52)

A separate paperbound report is being published for establishments with payroll for each State, the District of Columbia, and the United States. Each report presents general statistics for establishments of firms subject to Federal income tax, on number of establishments, receipts, payroll, and employment, by varied service classifications, for the United States, States, the District of Columbia, SMSA's, counties, and places with 300 service establishments or more, by kind of business. Greater kind-of-business detail is shown for larger areas. In addition, for places with 2,500 inhabitants or more and for all counties, statistics are provided on number of establishments and receipts for five major kind-of-business groups. For establishments of firms exempt from Federal income tax, statistics are presented on number of establishments, revenue, payroll, and employment by varied service classifications, for the United States, States, the District of Columbia, and SMSA's. Greater kind-of-business detail is shown for larger areas. For each State, the District of Columbia, and the United States, 1982 data are provided on receipts/revenue and employees per establishment, and on receipts/revenue and payroll per employee. Comparative statistics showing percent changes in receipts/expenses and payroll between 1977 and 1982 also are shown.

Industry series—5 reports (SC82-I-1 to -5)

The first report (SC82-I-1) presents data based on size of establishment, size of company or firm (firm size is based on all establishments operated by a firm within the same kind of business or kind-of-business group for which data are presented), and legal form of organization. Establishment statistics are presented by receipts/revenue size and by employment size; statistics for firms, by receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits). Statistics are presented for establishments with payroll by kind of business on the number of establishments, receipts/revenue, payroll, and employment for the United States.

A report (SC82-I-2) on capital expenditures, depreciable assets, and operating expenses presents data for firms with payroll for the United States by major kinds of business. Operating expenses include annual payroll, supplemental labor costs, purchased services, etc. Receipts data also are provided.

Three other reports (SC82-I-3 to -5) contain data for hotels, motels, and other lodging places; the motion picture industry; and other miscellaneous subjects. Data are presented for the United States as a whole and, where feasible, for States and SMSA's.

Final Report Volumes

- Volume I. 1982 Census of Service Industries—Summary and Industry Statistics. Includes data previously issued in series SC82-I.
- Volume II. 1982 Census of Service Industries—Geographic Area Statistics. Includes data previously issued in series SC82-A.

Microfiche

Every final report in the 1982 Census of Service Industries also will be available on microfiche.

Public-Use Computer Tapes

Selected data—detailed information by geographic area—also are available on public-use computer tapes. For the selected data, these tapes will provide the same information found in the final reports. Public-use computer tapes are available for users who wish to summarize, rearrange, or process large amounts of data. These tapes, with corresponding technical documentation, are sold by Data User Services Division, Customer Services (Tapes), Bureau of the Census, Washington, D.C. 20233.

OTHER ECONOMIC CENSUS REPORTS

Data on retail trade, wholesale trade, construction industries, manufactures, mineral industries, transportation, enterprise statistics, minority-owned business enterprises, and women-owned businesses also are available from the 1982 Economic Censuses. A separate series of reports covers the censuses of outlying areas—Puerto Rico, Virgin Islands of the United States, Guam, and the Northern Marianas. Separate announcements describing these reports are available free of charge from Data User Services Division, Customer Services (Publications), Bureau of the Census, Washington, D.C. 20233.

Superintendent of Documents
U.S. Government Printing Office
Washington, D.C. 20402

Official Business

Penalty for Private Use, \$300



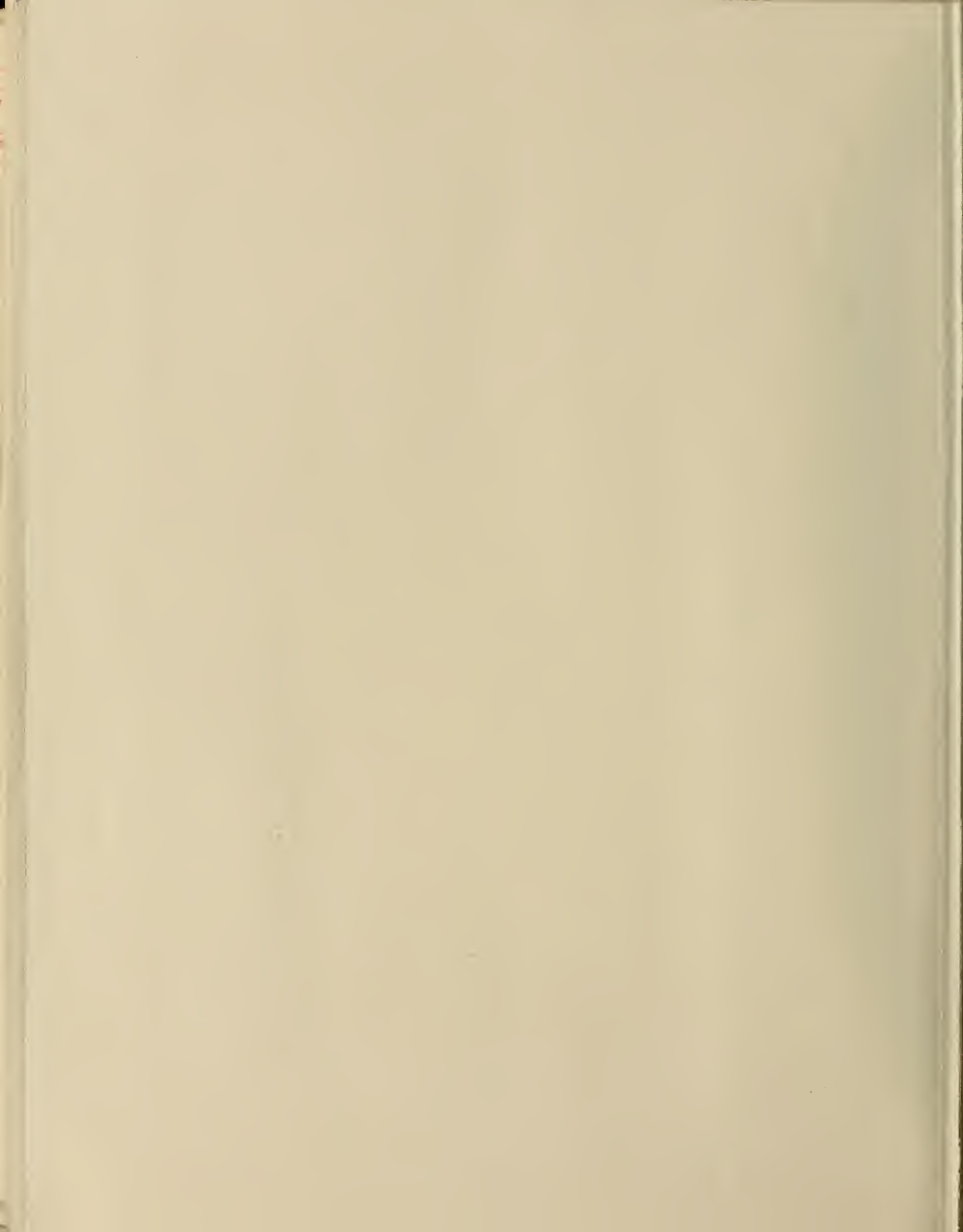
POSTAGE AND FEES PAID
U.S. DEPARTMENT OF COMMERCE
COM-202

Special Fourth-Class
Rate—Book

SC82-1-2 Capital Expenditures, Depreciable Assets, and Operating Expenses

1962 Census of Service Industries



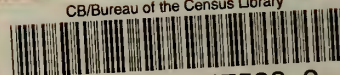




SEP 1989



CB/Bureau of the Census Library



5 0673 01047598 9